

SEC. 3. That this act shall be in force from and after its ratification.

Ratified the 7th day of February, A. D. 1877.

CHAPTER LXXXIII.

AN ACT TO EMPOWER THE COMMISSIONERS OF CHATHAM COUNTY
TO APPOINT A TAX COLLECTOR TO COLLECT ARREARS OF
TAXES.

Preamble.

WHEREAS, a large amount of taxes are due and owing to the county of Chatham, for the years one thousand eight hundred and sixty-nine, one thousand eight hundred and seventy, one thousand eight hundred and seventy-one, one thousand eight hundred and seventy-two and one thousand eight hundred and seventy-three, the same being uncollected taxes turned over to the said county by G. J. Williams, late sheriff:

Commissioners
shall appoint a
tax collector.

SECTION 1. *The General Assembly of North Carolina do enact*, That the commissioners of said county are hereby authorized and empowered to appoint a tax-collector, who shall have the same powers, and be subject to the same penalties, as sheriffs and tax-collectors of this state, whose duty it shall be to collect and account for the taxes for the years aforesaid: *Provided*, That executors and administrators shall not be compelled to pay any taxes on account of the estates of deceased persons in their hands, nor persons who will make affidavit before any person qualified to administer oaths, that he has paid the same.

Proviso.

SEC. 2. This act shall be in force from and after its ratification.

Ratified the 7th day of February, A. D. 1877.